

Pt. 701

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(26 U.S.C. 7805)

[T.D. 8011, 50 FR 10222, Mar. 14, 1985]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 602.101, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

EFFECTIVE DATE NOTE: At 77 FR 8700, February 14, 2012, § 602.101 was amended by adding the following entry in numerical order to the table, effective April 16, 2012. For the convenience of the user, the added text is set forth as follows:

§ 602.101 OMB Control numbers.

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(b) * * *				
CFR part or section where identified and described	Current OMB control No.			
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54.9815–2715	1545–2229			
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PART 701—PRESIDENTIAL ELECTION CAMPAIGN FUND

AUTHORITY: 26 U.S.C. 7805.

§ 701.9006–1 Presidential Election Campaign Fund.

(a) *Transfer of amounts to the Presidential Election Campaign Fund.* The Secretary shall determine at least once a month the amount designated by individuals under section 6096 to the Presidential Election Campaign Fund (“Fund”) established under section 9006(a). The Secretary shall then

promptly transfer from the general fund of the Treasury that amount to the Fund. Only amounts transferred to the Fund on or before September 30 following a presidential election shall be used to satisfy certifications relating to that presidential election.

(b) *Creation of separate accounts within the Presidential Election Campaign Fund.* The Secretary shall establish, within the Presidential Election Campaign Fund, three separate accounts, designated as the Presidential Nominating Convention Account, the Presidential and Vice Presidential Nominee Account, and the Presidential Primary Matching Payment Account.

(c) *Transfer of amounts to the Presidential Nominating Convention Account.* The Secretary shall deposit in the Presidential Nominating Convention Account such amounts as the Secretary determines, in consultation with the Federal Election Commission (the “Commission”), are required to make the payments prescribed by section 9008(b)(3). The Secretary shall make this deposit only from amounts that have actually been transferred to the Presidential Election Campaign Fund under § 701.9006–1(a).

(d) *Transfer of amounts to the Presidential and Vice Presidential Nominee Account.* After making the transfers prescribed by § 701.9006–1(c), the Secretary shall deposit in the Presidential and Vice Presidential Nominee Account such amounts as the Secretary determines, in consultation with the Commission, are required to make the payments prescribed by section 9006(b). The Secretary shall make this deposit only from amounts that have actually been transferred to the Presidential Election Campaign Fund under § 701.9006–1(a).

(e) *Limit on additional deposits.* After making the transfers prescribed by §§ 701.9006–1(c) and 701.9006–1(d) for a presidential election, including any transfers on account of adjustments under section 9008(b)(5) and post-election entitlements under section 9004(a)(3), the Secretary shall not make any additional deposits to those accounts until October 1 of the year following that presidential election.

Internal Revenue Service, Treasury

§ 801.1

(f) *Transfer of amounts to the Presidential Primary Matching Payment Account.* See § 702.9037-1 for rules relating to transfers of amounts to the Presidential Primary Matching Payment Account.

[56 FR 21599, May 10, 1991; 56 FR 27999, June 18, 1991]

PART 702—PRESIDENTIAL PRIMARY MATCHING PAYMENT ACCOUNT

Sec.

702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.

702.9037-2 Payments from the Presidential Primary Matching Payment Account.

AUTHORITY: 26 U.S.C. 7805.

SOURCE: 56 FR 21599, May 10, 1991, unless otherwise noted.

§ 702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.

(a) *In general.* The Secretary will deposit amounts into the Presidential Primary Matching Payment Account (Primary Account) only to the extent that there are amounts in the Presidential Election Campaign Fund (Fund) after the transfers prescribed by § 701.9006-1(c) and (d). The Secretary will make this deposit promptly from amounts that have actually been transferred to the Fund under § 701.9006-1(a). Any amounts in the Primary Account after October 31 following a presidential election will be returned to the Fund for the purpose of making the transfers prescribed by § 701.9006-1(c), (d), and (f) for the next presidential election.

(b) *Effective/applicability date.* These regulations apply to the Primary Account on or after February 2, 1996.

[73 FR 67103, Nov. 13, 2008]

§ 702.9037-2 Payments from the Presidential Primary Matching Payment Account.

(a) *In general.* Pursuant to section 9036, the Federal Election Commission (Commission) will certify to the Secretary the full amount of payment to which a candidate is entitled under section 9034. The Secretary will pay promptly, but not before the start of

the matching payment period under section 9032(6), the amounts certified by the Commission from the Presidential Primary Matching Payment Account (Primary Account) to the candidate.

(b) *Additional guidance.* The Internal Revenue Service may publish guidance in the Internal Revenue Bulletin (see § 601.601(d)(2)(ii)(b) of this chapter) prescribing additional rules and procedures for the Primary Account.

(c) *Effective/applicability date.* These regulations apply to the Primary Account on or after February 2, 1996.

[73 FR 67104, Nov. 13, 2008]

PARTS 703-800 [RESERVED]

PART 801—BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE

Sec.

801.1 Balanced performance measurement system; in general.

801.2 Measuring organizational performance.

801.3 Measuring employee performance.

801.4 Customer satisfaction measures.

801.5 Employee satisfaction measures.

801.6 Business results measures.

801.7 Examples.

801.8 Effective/applicability dates.

AUTHORITY: 5 U.S.C. 9501 *et seq.*; secs. 1201, 1204, Pub. L. 105-206, 112 Stat. 685, 715-716, 722 (26 U.S.C. 7804 note).

SOURCE: T.D. 8830, 64 FR 42835, Aug. 6, 1999 unless otherwise noted.

§ 801.1 Balanced performance measurement system; in general.

(a) *In general.* (1) The regulations in this part 801 implement the provisions of sections 1201 and 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-106, 112 Stat. 685, 715-716, 722) (the Act) and provide rules relating to the establishment by the Internal Revenue Service (IRS) of a balanced performance measurement system.

(2) Modern management practice and various statutory and regulatory provisions require the IRS to set performance goals for organizational units and to measure the results achieved by